

has its principal place of business. The State Board of Assessment is forbidden to divulge or make public any report of a corporation required to be made to it by this section. The State Board of Assessment shall prepare and keep a record book, upon which it shall enter a correct list of all the corporations and banks which it has assessed for taxation, and said record shall show the assessed valuation, placed upon same by it: *Provided*, that the reports required to be made by this section may be examined, upon application to the solicitor of the State for the district in which the corporation has its principal office or in any investigation by the board of commissioners of a county, the reports of corporations having their principal office in such county may be examined upon order of the board of county commissioners or their authorized representatives.

State board of assessment forbidden to divulge report of corporation.

Proviso, reports may be examined by solicitor.

SEC. 13. *No exemption as to foreign corporations.*

Nothing in this act shall be construed to exempt from taxation at its real value any property situated in the State belonging to any foreign corporation.

No exemption as to foreign corporations.

SEC. 14. *Tax on building and loan associations.*

The secretary of each building and loan association organized and conducting business in this State shall list with the local assessor any tangible real and personal property owned by such association on the first day of May, including cash on hand or in bank on that date. Each and every such association shall report to the State Board of Assessment on May first the amount of such return to the list-taker, and shall also report the actual value of all shares of stock of such association, and shall deduct from the actual value of all shares the total loans made by such association, and the value so ascertained shall be certified to the register of deeds or county auditor of the county in which the association maintains its place of business. No other tax than the ad valorem tax herein provided for and the privilege tax under section sixty-two of the Revenue Act shall be charged or levied on said association or on the shares therein.

Tax on building and loan associations.

Secy. of building and loan asso. to list property of association on the first of May to the list-taker.

Value ascertained certified to register of deeds or auditor.

SEC. 15. *State Board of Assessment to make certificate to register of deeds.*

The State Board of Assessment shall, on or before September first, certify to the register of deeds of the county in which such corporation, joint-stock association, limited partnership, or company whatsoever has its principal office or place of business, the total value of the stock of such corporation, joint-stock association, limited partnership, or company whatsoever, as determined in the preceding sections. The corporation, joint-stock associa-

State board of assessment to make certificate to register of deeds.

Corporation, joint-stock association, limited partnership or other company to pay tax on valuation fixed by board of assessment.